

Statistical
Section

Comprehensive Annual
Financial Report



STATISTICAL SECTION

The information in this section is not covered by the Independent Auditors' Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to understand and assess a governments condition.

CONTENTS

FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

REVENUE CAPACITY

These schedules contain trend information to help the reader assess the County's most significant local revenue source, the property tax.

DEBT CAPACITY

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

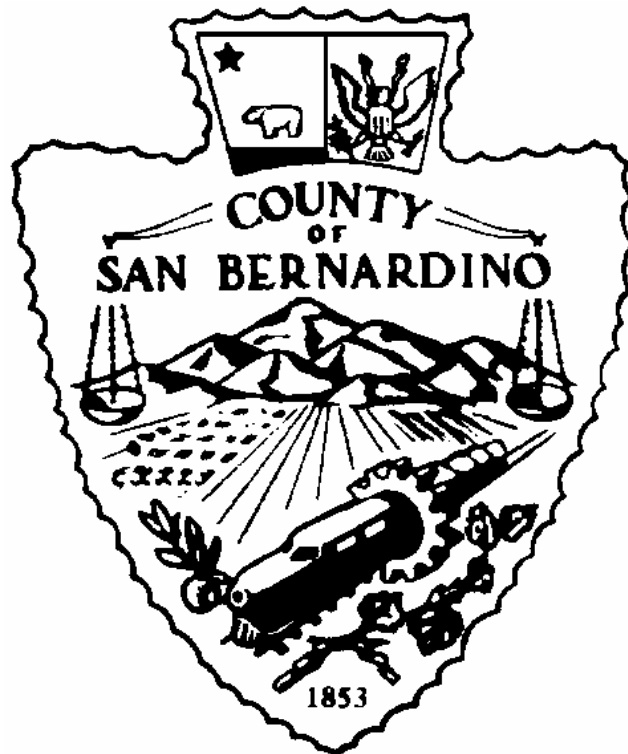
ECONOMIC AND DEMOGRAPHIC INFORMATION

These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.

OPERATION INFORMATION

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.



SAN BERNARDINO COUNTY
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS (in thousands)
(accrual basis of accounting)

						2001-02	2002-03			
	1996-97	1997-98	1998-99	1999-00	2000-01	as restated	as restated	2003-04	2004-05	2005-06
GOVERNMENTAL ACTIVITIES										
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	--	--	--	--	--	\$ 792,956	\$ 789,223	\$ 892,791	\$ 919,051	\$ 983,817
RESTRICTED:	--	--	--	--	--	397,757	410,106	400,271	465,540	571,483
UNRESTRICTED	--	--	--	--	--	(318,494)	119,932	77,292	149,702	146,373
SUBTOTAL GOVERNMENTAL ACTIVITIES NET ASSETS	--	--	--	--	--	872,219	1,319,261	1,370,354	1,534,293	1,701,673
BUSINESS-TYPE ACTIVITIES										
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	--	--	--	--	--	(39,382)	(63,993)	(60,294)	(45,032)	(50,023)
RESTRICTED:	--	--	--	--	--	44,130	47,357	45,523	47,908	46,444
UNRESTRICTED	--	--	--	--	--	47,487	60,269	88,102	96,577	151,382
SUBTOTAL BUSINESS-TYPE ACTIVITIES NET ASSETS	--	--	--	--	--	52,235	43,633	73,331	99,453	147,803
PRIMARY GOVERNMENT										
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	--	--	--	--	--	753,574	725,230	832,497	874,019	933,794
RESTRICTED:	--	--	--	--	--	441,887	457,463	445,794	513,448	617,927
UNRESTRICTED	--	--	--	--	--	(271,007)	180,201	165,394	246,279	297,755
TOTAL PRIMARY GOVERNMENT NET ASSETS	--	--	--	--	--	924,454	1,362,894	1,443,685	1,633,746	1,849,476

Notes:

- (1) Trend data is only available for the last five years due to the implementation of GASB 34.
- (2) FY2001-02 'Total Primary Government Net Assets' were restated in FY2002-03 from \$888,017 to \$924,454.
- (3) FY2002-03 'Total Primary Government Net Assets' were restated in FY2003-04 from \$982,908 to \$1,362,894.
- (4) Accounting standards require that net assets be reported in three components in the financial statements: invested in capital assets, net of related debt; restricted; and unrestricted. Net assets are considered restricted when 1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

COUNTY OF SAN BERNARDINO
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS (in thousands)
(accrual basis of accounting)

	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Expenses										
Governmental Activities:										
General Government	--	--	--	--	--	\$ 121,398	\$ 113,270	\$ 132,933	\$ 125,760	\$ 137,880
Public Protection	--	--	--	--	--	532,666	586,715	656,464	702,624	764,154
Public Ways and Facilities	--	--	--	--	--	54,659	53,849	37,095	61,786	73,014
Health and Sanitation	--	--	--	--	--	332,361	303,216	328,530	329,669	241,795
Public Assistance	--	--	--	--	--	804,164	818,786	820,853	827,800	817,924
Education	--	--	--	--	--	14,826	12,782	10,357	16,243	17,612
Recreation and Cultural Services	--	--	--	--	--	15,321	17,456	22,284	21,185	19,355
Interest on Long Term Debt	--	--	--	--	--	49,542	45,109	42,678	72,041	75,350
Total Governmental Activities	--	--	--	--	--	1,924,937	1,951,183	2,051,194	2,157,108	2,147,084
Business-type Activities:										
Medical Center	--	--	--	--	--	399,621	418,332	456,087	496,437	430,459
Waste Systems	--	--	--	--	--	46,051	62,393	29,781	53,835	69,320
Other	--	--	--	--	--	17,492	20,823	19,827	19,446	21,463
Total Business-type Activities	--	--	--	--	--	463,164	501,548	505,695	569,718	521,242
Total Primary Government Expenses	--	--	--	--	--	2,388,101	2,452,731	2,556,889	2,726,826	2,668,326
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	--	--	--	--	--	78,945	84,719	93,387	93,122	99,452
Public Protection	--	--	--	--	--	119,413	132,329	140,922	160,169	168,524
Public Ways and Facilities	--	--	--	--	--	2,772	3,154	5,463	3,416	4,933
Health and Sanitation	--	--	--	--	--	106,714	110,458	125,299	141,471	42,713
Public Assistance	--	--	--	--	--	2,881	2,915	3,435	2,356	3,296
Education	--	--	--	--	--	816	889	1,054	1,008	1,105
Recreation and Cultural Services	--	--	--	--	--	6,375	8,700	7,833	7,342	7,030
Operating Grants/Contributions:										
General Government	--	--	--	--	--	8,046	5,588	13,982	8,646	9,438
Public Protection	--	--	--	--	--	112,459	121,453	146,814	151,158	168,369
Public Ways and Facilities	--	--	--	--	--	48,822	41,400	38,228	41,539	58,946
Health and Sanitation	--	--	--	--	--	249,609	204,083	222,900	246,782	247,842
Public Assistance	--	--	--	--	--	778,054	785,015	765,606	785,408	780,819
Education	--	--	--	--	--	2,275	1,711	978	762	987
Recreation and Cultural Services	--	--	--	--	--	102	501	801	4,368	4,262
Capital Grants/Contributions:										
Public Protection	--	--	--	--	--	7,705	14,780	-	-	-
Public Ways and Facilities	--	--	--	--	--	-	-	10,608	6,129	322
Subtotal Governmental Activities	--	--	--	--	--	1,524,988	1,517,695	1,577,310	1,653,676	1,598,038
Business-type Activities:										
Charges for Services:										
Medical Center	--	--	--	--	--	298,325	320,290	372,815	427,102	345,923
Waste System	--	--	--	--	--	46,274	44,272	54,831	63,240	65,616
Other	--	--	--	--	--	15,086	17,031	18,835	21,026	20,206
Operating Grants & Contributions:										
Medical Center	--	--	--	--	--	46,598	15,386	13,727	13,443	13,147
Waste System	--	--	--	--	--	-	-	946	-	-
Other	--	--	--	--	--	216	235	103	2,318	2,825
Capital Grants & Contributions:										
Medical Center	--	--	--	--	--	30,365	29,735	22,166	20,259	21,521
Subtotal Business-type Activities	--	--	--	--	--	436,864	426,949	483,423	547,388	469,238
Total Primary Government Program Revenue	--	--	--	--	--	1,961,852	1,944,644	2,060,733	2,201,064	2,067,276
Net (Expense) / Revenue										
Governmental Activities	--	--	--	--	--	(399,949)	(433,488)	(473,884)	(503,432)	(549,046)
Business-type Activities	--	--	--	--	--	(26,300)	(74,599)	(22,272)	(22,330)	(52,004)
Total Primary Government Net Expenses	--	--	--	--	--	(426,249)	(508,087)	(496,156)	(525,762)	(601,050)

(Continued)

Notes:

(1) Trend data is only available for the last five years due to the implementation of GASB 34.

COUNTY OF SAN BERNARDINO
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS (in thousands)
(accrual basis of accounting)

	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Property Taxes, Levied for General Purposes	--	--	--	--	--	181,558	185,768	206,860	213,644	418,703
Property Taxes, Levied for Debt Service	--	--	--	--	--	4,173	4,224	4,932	3,557	8,375
Public Safety Tax	--	--	--	--	--	90,363	94,206	110,188	125,222	140,855
Sales Taxes	--	--	--	--	--	19,572	21,766	22,285	26,683	30,875
Other Taxes	--	--	--	--	--	14,797	20,167	25,202	37,453	54,221
Motor Vehicle In-Lieu Taxes	--	--	--	--	--	111,964	117,661	94,583	175,266	-
Unrestricted Revenues from Use of Money and Property	--	--	--	--	--	51,922	37,247	33,063	43,762	61,590
Miscellaneous	--	--	--	--	--	73,922	58,393	46,876	63,545	51,784
Gains on Sale of Capital Assets	--	--	--	--	--	1,834	2,332	5,051	4,857	5,523
Transfers	--	--	--	--	--	(9,208)	(41,839)	(24,063)	(26,618)	(55,500)
Subtotal Governmental Activities	--	--	--	--	--	540,897	499,925	524,977	667,371	716,426
Business-type Activities										
Property Taxes, Levied for General Purposes	--	--	--	--	--	4,728	7,221	5,837	5,432	4,768
Unrestricted Revenues from Use of Money and Property	--	--	--	--	--	17,032	14,107	10,289	9,695	5,994
Miscellaneous	--	--	--	--	--	3,497	3,281	11,747	6,687	5,705
Gains on Sale of Capital Assets	--	--	--	--	--	(10)	168	34	20	157
Special Item - Gain on Sale of Surplus Land	--	--	--	--	--	-	-	-	-	28,230
Transfers	--	--	--	--	--	9,208	41,839	24,063	26,618	55,500
Subtotal Business-type Activities	--	--	--	--	--	34,455	66,616	51,970	48,452	100,354
Total primary government	--	--	--	--	--	575,352	566,541	576,947	715,823	816,780
Changes in Net Assets										
Governmental Activities	--	--	--	--	--	140,948	66,437	51,093	163,939	167,380
Business-type Activities	--	--	--	--	--	8,155	(7,983)	29,698	26,122	48,350
Total Primary Government Net Expenses	--	--	--	--	--	149,103	58,454	80,791	190,061	215,730

Notes:

(1) Trend data is only available for the last five fiscal years due to the implementation of GASB 34.

COUNTY OF SAN BERNARDINO
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (IN THOUSANDS)
(modified accrual basis accounting)

	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
General Fund										
Reserved for:										
Encumbrances	--	--	--	--	--	\$ 13,994	\$ 15,542	\$ 9,632	\$ 33,021	\$ 15,267
Prepaid Items	--	--	--	--	--	321	1,489	1,344	7	7
Noncurrent Interfund Receivables	--	--	--	--	--	925	25	1,025	-	2,000
Inventories	--	--	--	--	--	1,192	1,166	1,205	295	296
Loans Receivable	--	--	--	--	--	1,218	1,457	1,462	1,817	16,745
Teeter	--	--	--	--	--	6,420	9,077	9,077	9,827	13,672
Unreserved:										
Designated	--	--	--	--	--	91,867	106,264	108,878	112,900	127,727
Undesignated	--	--	--	--	--	163,548	150,554	197,175	290,869	237,331
Subtotal General Fund	--	--	--	--	--	279,485	285,574	329,798	448,736	413,045
All Other Governmental Funds										
Reserved for:										
Encumbrances	--	--	--	--	--	40,045	47,087	38,293	51,536	68,059
Prepaid items	--	--	--	--	--	43	1,000	-	23	-
Noncurrent Interfund Receivables	--	--	--	--	--	3	453	403	400	400
Land Held for Resale	--	--	--	--	--	-	-	-	-	2,754
Inventories	--	--	--	--	--	919	933	235	214	185
Loans Receivable	--	--	--	--	--	-	144	116	-	-
Debt Service	--	--	--	--	--	37,382	48,947	40,193	30,719	26,260
Unreserved:										
Undesignated, Reported in:										
Special Revenue Funds	--	--	--	--	--	196,714	200,564	217,986	204,808	241,105
Capital Projects Funds	--	--	--	--	--	34,192	34,898	16,943	53,357	124,529
Permanent Funds	--	--	--	--	--	475	514	543	482	517
Subtotal All Other Governmental Funds	--	--	--	--	--	309,773	334,540	314,712	341,539	463,809
Total Governmental Fund Balance	--	--	--	--	--	589,258	620,114	644,510	790,275	876,854

Notes:

- 1) Trend data is only available for the last five fiscal years due to the implementation of GASB 34.
- 2) The substantial increase or decrease in fund balance reserved, or unreserved is explained in Management's Discussion Analysis.

COUNTY OF SAN BERNARDINO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS (IN THOUSANDS)
(modified accrual basis accounting)

	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Revenues (by Source)										
Taxes	\$ 243,678	\$ 253,379	\$ 262,345	\$ 280,499	\$ 303,313	\$ 300,737	\$ 329,753	\$ 371,404	\$ 400,646	\$ 644,390
Licenses, Permits, and Franchises	8,842	13,701	14,079	15,202	15,766	16,520	16,670	18,630	20,964	22,462
Fines, Forfeitures, and Penalties	11,884	15,599	18,936	20,168	18,440	16,574	18,841	16,458	18,744	18,656
Rev from Use of Money and Property	81,228	64,276	54,949	55,948	58,182	51,922	37,247	33,063	44,205	62,919
Aid from Other Governments	961,601	941,671	992,829	1,077,662	1,169,708	1,323,725	1,296,324	1,298,765	1,425,832	1,273,869
Charges for Current Services	188,103	201,079	231,473	239,699	248,090	284,822	307,653	342,305	369,176	285,935
Other Revenues	11,853	25,594	17,612	45,492	70,157	73,967	58,418	47,154	64,227	51,988
Total Revenues	\$ 1,507,189	\$ 1,515,299	\$ 1,592,223	\$ 1,734,670	1,883,656	2,068,267	2,064,906	2,127,779	2,343,794	2,360,219
Expenditures (by Function)										
General Government	66,889	85,399	80,223	82,523	91,459	118,669	110,847	178,026	123,212	137,547
Public Protection	401,533	428,582	439,974	470,918	510,068	521,433	560,753	859,932	686,855	749,900
Public Ways and Facilities	34,616	33,727	35,100	36,237	43,178	58,269	59,272	57,576	47,364	75,416
Health and Sanitation	213,170	230,119	256,222	274,474	272,180	331,155	301,484	386,749	329,595	245,187
Public Assistance	666,749	626,647	646,888	678,314	709,821	800,038	814,631	923,900	826,829	827,230
Education	8,627	8,918	10,080	11,235	40,899	12,626	12,543	14,029	15,912	17,469
Recreation and Cultural Services	11,977	11,157	11,931	11,340	14,058	14,316	14,986	19,545	18,490	16,443
Debt Service										
Principal	36,470	36,630	28,787	22,136	99,557	24,662	96,480	23,163	31,887	37,596
Interest	72,520	76,698	39,162	49,684	48,577	35,817	30,313	26,727	44,078	54,968
Bond Issuance Costs	-	-	-	-	-	-	-	-	-	2,297
Advance Refunding Escrow	-	-	-	-	-	-	-	-	-	1,622
Capital Outlay	131,847	101,739	31,046	38,262	44,829	59,974	60,147	60,279	53,914	107,057
Total Expenditures	1,644,398	1,639,616	1,579,413	1,675,123	1,874,626	1,976,959	2,061,456	2,549,926	2,178,136	2,272,732
Excess (Deficiency) of Revenues Over (Under) Expenditures	(137,209)	(124,317)	12,810	59,547	9,030	91,308	3,450	(422,147)	165,658	87,487
Other Financing Sources (Uses)										
Transfer to Other Funds	(103,108)	(56,485)	(55,913)	(80,316)	(134,149)	(117,727)	(182,454)	(126,812)	(198,539)	(296,777)
Transfer from Other Funds	103,652	78,358	57,517	83,909	116,376	108,519	140,615	102,896	172,054	246,806
RDA Property Conveyance	-	-	-	-	(4,460)	-	-	-	-	-
Refunding Bonds Issued	128,670	95,394	-	-	-	119,659	63,791	-	-	58,275
Premium on Refunding Bonds	-	-	-	-	-	-	-	-	-	1,270
Payment To Refunded Bond Escrow Agent	(39,135)	(76,240)	-	-	-	(112,171)	-	-	-	(18,792)
Long-Term Debt Issued	-	121,551	-	19,770	-	-	-	466,142	940	2,118
Inception Of Capital Leases Obligations	358	579	848	5,951	2,979	2,903	1,485	1,038	796	823
Sale of Capital Assets	842	2,233	1,415	3,131	4,413	1,834	2,332	3,279	4,856	5,369
Other	-	-	(4,906)	-	(49)	-	-	-	-	-
Bond Issuance Costs	(3,022)	-	-	-	-	-	-	-	-	-
Total Other Financing Sources and (Uses)	88,257	165,390	(1,039)	32,445	(14,890)	3,017	25,769	446,543	(19,893)	(908)
Net Change in Fund Balance	\$ (48,952)	\$ 41,073	\$ 11,771	\$ 91,992	\$ (5,860)	\$ 94,325	\$ 29,219	\$ 24,396	145,765	\$ 86,579
Debt Service as a Percentage of Noncapital Expenditures:	7.21%	7.37%	4.39%	4.39%	8.10%	3.15%	6.34%	2.00%	3.58%	4.27%

SAN BERNARDINO COUNTY
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	(1) SECURED	(2) UNSECURED	(3) UNITARY	(4) EXEMPT	TOTAL TAXABLE ASSESSED VALUE	TOTAL DIRECT TAX RATE
1996-1997	66,119,220	4,816,398	3,483,959	(1,657,520)	72,762,057	1.00%
1997-1998	67,300,088	5,248,602	3,355,640	(1,670,230)	74,234,100	1.00%
1998-1999	68,611,518	5,708,566	3,458,922	(1,647,132)	76,131,874	1.00%
1999-2000	70,901,485	5,727,159	3,250,320	(1,634,987)	78,243,977	1.00%
2000-2001	73,958,124	5,992,100	3,126,651	(1,582,587)	81,494,288	1.00%
2001-2002	79,140,890	6,282,204	3,039,460	(1,649,624)	86,812,930	1.00%
2002-2003	85,489,055	6,741,921	3,168,274	(1,677,990)	93,721,260	1.00%
2003-2004	93,691,969	6,814,015	3,103,587	(1,759,907)	101,849,664	1.00%
2004-2005	104,412,156	6,754,932	3,198,469	(1,779,075)	112,586,482	1.00%
2005-2006	119,954,789	7,405,467	3,313,150	(1,777,529)	128,895,877	1.00%

Notes:

- (1) Secured property is generally real property, defined as land, mines, minerals, timber and improvements such as buildings, structures, crops, trees and vines.
- (2) Unsecured property is generally personal property including machinery, equipment, office tools and supplies.
- (3) Unitary properties are railroads and utilities crossing the county and are assessed by the State Board of Equalization.
- (4) Exempt properties include numerous full and partial exclusions/exemptions provided by the State Constitution and the legislature that relieve certain taxpayers from the burden of paying property taxes.
- (5) Due to the 1978 passage of the property tax initiative Proposition 13 (Prop 13) the County does not track the estimated actual value of all County properties. Under Prop 13 property is assessed at the 1978 market value with an annual increase limited to the lesser of 2% or the CPI on properties not involved in a change of ownership or properties that did not undergo new construction. Newly acquired property is assessed at its new market value (usually the purchase price) and the value of any new construction is added to the existing base value of a parcel. As a result, similar properties can have substantially different assessed values based on the date purchase. Additionally, Prop 13 limits the property tax rate to 1% of assessed value plus the rate necessary to fund local voter-approved bonds and special assessments.

Source:

Auditor-Controller/Recorder, County of San Bernardino

COUNTY OF SAN BERNARDINO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - TAX RATE AREA 7000 (1)
(\$1 PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS
06/30/2006

<u>FISCAL YEAR</u>	<u>SAN BERNARDINO COUNTY GENERAL</u>	<u>SCHOOLS</u>	<u>SAN BERNARDINO MUNICIPAL WATER</u>	<u>TOTAL</u>
1996-97	1.0000	0.0018	0.0870	1.0888
1997-98	1.0000	0.0015	0.1070	1.1085
1998-99	1.0000	0.0015	0.1070	1.1085
1999-00	1.0000	0.0426	0.1070	1.1496
2000-01	1.0000	0.0336	0.1070	1.1406
2001-02	1.0000	0.0361	0.1420	1.1781
2002-03	1.0000	0.0315	0.1400	1.1715
2003-04	1.0000	0.0579	0.1400	1.1979
2004-05	1.0000	0.1105	0.1400	1.2505
2005-06	1.0000	0.0954	0.1600	1.2554

Note:

- (1) The tax rate for Tax Rate Area 7000, which applies to most of the property within the City of San Bernardino, is used to illustrate the breakdown of a tax rate within the County.

Source:

Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
 PRINCIPAL PROPERTY TAXPAYERS
 CURRENT YEAR AND NINE YEARS AGO

TAXPAYERS	TYPE OF BUSINESS	FISCAL YEAR 2006		FISCAL YEAR 1998	
		ASSESSED VALUE	PERCENTAGE OF TOTAL COUNTY TAXABLE ASSESSED VALUE	ASSESSED VALUE	PERCENTAGE OF TOTAL COUNTY TAXABLE ASSESSED VALUE
SOUTHERN CALIFORNIA EDISON	UTILITY	\$1,076,949,651	0.70%	1,579,975,600	1.70%
VERIZON CALIFORNIA INC	COMMUNICATIONS	534,738,254	0.35%	N/A	
HIGH DESERT POWER TRUST 2000-A	UTILITY	489,000,000	0.32%	N/A	
CALIFORNIA STEEL INDUSTRIES INC	MANUFACTURING	403,809,158	0.26%	292,397,600	0.31%
KAISER FOUNDATION HOSPITALS	HEALTH CARE	330,018,342	0.21%	N/A	
KERN RIVER GAS TRANS CO	PIPELINE	321,781,073	0.21%	N/A	
CEMEX INC	MANUFACTURING	295,908,102	0.19%	N/A	
LOMA LINDA UNIVERSITY MEDICAL CENTER	HEALTH CARE	283,556,948	0.18%	N/A	
MAJESTIC REALTY CO	REAL ESTATE	244,769,168	0.16%	N/A	
SOUTHERN CALIFORNIA GAS CO	UTILITY	237,163,561	0.15%	313,006,900	0.34%
TOTAL		<u>\$ 3,140,744,606</u>	<u>2.74%</u>	<u>605,404,500</u>	<u>2.35%</u>

Notes:

Net Assesses Secured amounts include Secured & Unitary less exemptions.

Source:

Auditor/Controller-Recorder, County of San Bernardino

**SAN BERNARDINO COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS (IN THOUSANDS)**

FISCAL YEAR	(2) COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY			COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
	(1) TAXES LEVIED	AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2006	1,635,460	1,576,842	96.4%	-	1,576,842	96.40%
2005	1,430,975	1,379,658	96.4%	34,145	1,413,803	98.80%
2004	1,297,403	1,257,459	96.9%	33,457	1,290,916	99.50%
2003	1,187,114	1,139,679	96.0%	41,499	1,181,178	99.50%
2002	1,095,919	1,051,265	95.9%	41,366	1,092,631	99.70%
2001	1,044,654	995,354	95.3%	47,211	1,042,565	99.80%
2000	995,499	938,047	94.2%	52,475	990,522	99.50%
1999	970,426	906,204	93.4%	61,311	967,515	99.70%
1998	940,414	874,882	93.0%	49,545	924,427	98.30%
1997	931,302	862,854	92.7%	64,723	927,577	99.60%

Notes:

- (1) Secured and Unitary tax levy for the County itself, school districts, cities and special districts under the supervision of their own governing boards.
- (2) Included are amounts collected by the County on behalf of itself, school districts, cities and special districts under the supervision of their own governing boards.

Source:

Auditor-Controller/Recorder, County of San Bernardino

COUNTY OF SAN BERNARDINO
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
AS OF JUNE 30, 2006

2005-06 ASSESSED VALUATION (1): \$130,673,406,204 (includes unitary utility valuation)
Redevelopment Incremental Valuation: 32,700,783,759
Adjusted Assessed Valuation: \$ 97,972,622,445

OVERLAPPING TAX AND ASSESSMENT DEBT:	PERCENT APPLICABLE	DEBT 6/30/06
METROPOLITAN WATER DISTRICT	2.959 %	\$ 11,527,228
CHAFFEY COMMUNITY COLLEGE DISTRICT	100.000	113,050,000
SAN BERNARDINO VALLEY JOINT COMMUNITY COLLEGE DISTRICT	98.518	66,295,274
OTHER COMMUNITY COLLEGE DISTRICTS	VARIOUS	9,767,942
CHINO VALLEY UNIFIED SCHOOL DISTRICT	100.000	96,545,000
COLTON JOINT UNIFIED SCHOOL DISTRICT	97.114	97,512,048
FONTANA UNIFIED SCHOOL DISTRICT	100.000	54,608,353
REDLANDS UNIFIED SCHOOL DISTRICT	100.000	71,498,512
RIALTO UNIFIED SCHOOL DISTRICT	100.000	54,485,038
SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT	100.000	159,025,304
UPLAND UNIFIED SCHOOL DISTRICT	100.000	32,505,333
OTHER UNIFIED SCHOOL DISTRICTS	VARIOUS	80,607,621
UNION HIGH SCHOOL DISTRICTS	100.000	136,579,963
SCHOOL DISTRICTS	100.000	132,834,108
CITY OF REDLANDS	100.000	4,075,000
COUNTY SERVICE AREAS	100.000	1,005,000
MOJAVE WATER AGENCY	100.000	23,360,000
MOJAVE WATER AGENCY, I.D. M	100.000	34,825,000
COUNTY WATER DISTRICTS	100.000 (1)	1,479,197
ETIWANDA SCHOOL DISTRICT COMMUNITY FACILITIES DISTRICTS	100.000	79,345,000
CITY OF FONTANA COMMUNITY FACILITIES DISTRICTS	100.000	149,940,000
CITY OF CHINO COMMUNITY FACILITIES DISTRICTS	100.000	91,585,000
RANCHO CUCAMONGA COMMUNITY FACILITIES DISTRICTS	100.000	55,890,000
CHINO HILLS COMMUNITY FACILITIES DISTRICTS	100.000	31,225,000
SAN BERNARDINO COUNTY COMMUNITY FACILITIES DISTRICTS	100.000	28,820,000
OTHER COMMUNITY FACILITIES DISTRICTS	100.000	229,411,884
CITY, COUNTY AND SPECIAL DISTRICT 1915 ACT BONDS (Estimate)	100.000	113,921,020
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT		<u>\$ 1,961,723,825</u>

<u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</u>	<u>PERCENT APPLICABLE</u>	<u>DEBT 6/30/06</u>
SAN BERNARDINO COUNTY GENERAL FUND OBLIGATIONS	100.000 %	\$ 885,315,000
SAN BERNARDINO COUNTY PENSION OBLIGATIONS	100.000	761,360,591 (1)
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT CERTIFICATES OF PARTICIPATION	99.693	5,059,420
COMMUNITY COLLEGE DISTRICT CERTIFICATES OF PARTICIPATION	Various	56,035,821
CHINO VALLEY UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	49,380,000
FONTANA UNIFIED SCHOOL DISTRICT	100.000	40,775,000
HESPERIA UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	50,255,000
SNOWLINE JOINT UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	98.154	22,958,221
OTHER UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	Various	68,134,436
UNION HIGH SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	12,195,000
CUCAMONGA SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	13,320,000
OTHER SCHOOL DISTRICT GENERAL FUND OBLIGATIONS	100.000	14,990,000
CITY OF FONTANA CERTIFICATES OF PARTICIPATION	100.000	21,560,000
CITY OF ONTARIO GENERAL FUND OBLIGATIONS	100.000	29,997,290
CITY OF MONTCLAIR GENERAL FUND OBLIGATIONS	100.000	31,300,000
CITY OF SAN BERNARDINO GENERAL FUND OBLIGATIONS	100.000	31,341,330
CITY OF VICTORVILLE GENERAL FUND OBLIGATIONS	100.000	41,000,000
OTHER CITY GENERAL FUND OBLIGATIONS	100.000	72,825,000
WATER DISTRICT CERTIFICATES OF PARTICIPATION	100.000	10,505,000
OTHER SPECIAL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	7,135,536
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT		2,225,442,645
LESS:		
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT CERTIFICATES OF PARTICIPATION		5,059,420
CITY OF SAN BERNARDINO SELF-SUPPORTING OBLIGATIONS		8,747,300
TOTAL NET DIRECT AND OVERAPPING GENERAL FUND OBLIGATION DEBT		<u>\$ 2,211,635,925</u>
COMBINED GROSS DEBT		\$ 4,187,166,470 (2)
COMBINED NET DEBT		4,173,359,750

RATIOS TO 2005-2006 ASSESSED VALUATION

TOTAL OVERAPPING TAX AND ASSESSMENT DEBT. 1.50

RATIOS TO ADJUSTED ASSESSED VALUATION

COMBINED DIRECT DEBT (\$1,646,675,591). 1.68
GROSS COMBINED TOTAL DEBT 4.27
NET COMBINED TOTAL DEBT. 4.26

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/2006: \$ 1,796,061

Notes:

- (1) Excludes accreted values.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.
- (3) Redevelopment Incremental Valuation does not include Redevelopment unitary increment of \$363,389,510.

Source:

California Municipal Statistics.

COUNTY OF SAN BERNARDINO
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	(1) ASSESSED VALUE	(2) LEGAL DEBT LIMIT	(3) BONDED DEBT	(4) LEGAL DEBT MARGIN	RATIO OF BONDED DEBT TO DEBT LIMIT
1996-97	72,762,057	772,552	5,290	767,262	0.68%
1997-98	74,234,100	784,338	4,683	779,655	0.60%
1998-99	76,131,874	798,417	4,177	794,240	0.52%
1999-00	78,243,977	978,050	3,691	814,359	0.38%
2000-01	81,494,288	1,018,679	3,365	1,015,314	0.33%
2001-02	86,812,930	1,085,162	2,979	1,082,183	0.27%
2002-03	93,721,260	1,171,516	2,657	1,168,859	0.23%
2003-04	101,849,664	1,273,121	2,321	1,270,800	0.18%
2004-05	112,586,482	1,407,331	2,045	1,405,286	0.15%
2005-06	128,895,877	1,611,198	1,930	1,609,268	0.12%

Notes:

- (1) Assessed Value does not include tax exempt property. Property value data can be found in the "Assessed Value and Actual Value of Property" schedule.
- (2) The legal debt limit is 1.25% of assessed value.
- (3) Bonded debt subject to limitation; amount includes only general obligation bonds.
- (4) The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the debt applicable to the legal debt limit.

Source:

Auditor-Controller/Recorder, County of San Bernardino

COUNTY OF SAN BERNARDINO
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST FIVE FISCAL YEARS (IN THOUSANDS, EXCEPT PER CAPITA)
JUNE 30, 2006

FISCAL YEAR	GOVERNMENTAL ACTIVITIES					BUSINESS-TYPE ACTIVITIES				TOTAL OUTSTANDING DEBT	PERCENTAGE OF ASSESSED VALUE (1)	PER CAPITA (2)
	CERTIFICATES OF PARTICIPATION	REVENUE BONDS	BONDS AND NOTES	CAPITAL LEASE OBLIGATION	OTHER LONG-TERM LIABILITIES	CERTIFICATES OF PARTICIPATION	GENERAL OBLIGATION BONDS	NOTES	CAPITAL LEASE OBLIGATION			
2001-02	249,756	430,898	21,499	8,682	18,177	622,057	2,979	1,556	669	1,356,273	1.56%	770
2002-03	232,640	434,889	21,184	6,994	23,246	694,739	2,657	2,729	289	1,419,367	1.51%	785
2003-04	225,523	437,820	484,755	5,517	26,553	670,652	2,321	3,836	1,659	1,858,636	1.82%	998
2004-05	212,704	439,539	484,409	4,457	29,900	645,146	2,045	4,435	1,305	1,823,940	1.62%	952
2005-06	200,528	439,879	522,835	3,889	27,345	618,099	1,930	6,905	2,438	1,823,848	1.41%	916

Notes:

- (1) See the "Assessed Value and Actual Value of Taxable Property" table for total taxable assessed value. Assessed value does not include tax exempt property.
- (2) See the "Demographic and Economic Statistics" table for population figures.

Source:

Auditor/Controller-Recorder, County of San Bernardino

COUNTY OF SAN BERNARDINO
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS (IN THOUSANDS)
 June 30, 2006

GEOGRAPHICAL LOCATION: The County of San Bernardino is located in the southern portion of California and is bordered on the east by the State of Arizona and the State of Nevada, on the north by Inyo County, on the west by Kern and Los Angeles Counties, and on the south by Orange

ALTITUDE: Elevation ranges from a high of 11,502 feet above sea level to a low of 181 feet above sea level.

AREA OF COUNTY: Approximately 20,180 square miles (Largest area in the continental United States).

COUNTY SEAT: San Bernardino, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors

DATE CHARTER ADOPTED: April 7, 1913

FISCAL YEAR: July 1 - June 30

REGISTERED VOTERS: 752,435 as of June 30, 2006

CALENDAR YEAR	(1), (2) POPULATION	(2) PERSONAL INCOME	(2) PER CAPITA PERSONAL INCOME	(3) SCHOOL ENROLLMENT	(4) UNEMPLOYMENT RATE
1997	1,618 (5)	\$ 31,180	\$ 19.27	347	7.20%
1998	1,646 (5)	33,524	20.36	357	6.30%
1999	1,682 (5)	35,315	21.00	365	5.60%
2000	1,719 (5)	37,772	21.97	374	4.80%
2001	1,762 (5)	40,431	22.95	383	4.60%
2002	1,809 (5)	42,141	23.29	394	5.60%
2003	1,863 (5)	44,290	23.77	407	5.50%
2004	1,916 (5)	48,117	25.11	419	6.90%
2005	1,951 (6)	50,567 (7)	25.92 (7)	423	5.40%
2006	1,992 (6)	52,988 (7)	26.60 (7)	425	4.70%

ESTIMATED POPULATION OF THE COUNTY OF SAN BERNARDINO AS OF JANUARY 1, 2006 (whole numbers) (1):

INCORPORATED CITIES

Adelanto	24,880	Montclair	35,648
Apple Valley	67,507	Needles	5,681
Barstow	23,599	Ontario	171,113
Big Bear Lake	6,182	Rancho Cucamonga	170,479
Chino	78,055	Redlands	71,086
Chino Hills	77,969	Rialto	99,189
Colton	51,781	San Bernardino	201,823
Fontana	165,462	Twentynine Palms	27,498
Grand Terrace	12,380	Upland	74,099
Hesperia	80,268	Victorville	95,145
Highland	51,489	Yucaipa	50,553
Loma Linda	21,912	Yucca Valley	20,537
		Total	1,684,335
		Unincorporated Areas:	307,494
		Total Population	1,991,829

Sources:

- (1) California Department of Finance (population for 2005 and 2006).
- (2) Bureau of Economic Analysis U.S. Department of Commerce
- (3) Superintendent of Schools
- (4) California Employment Development Department

Notes:

- (5) Population is estimated on July 1
- (6) Population estimated as of January 1
- (7) Estimated amounts

San Bernardino County
Principal Employers,
Current Year **and** Nine Years ago

<u>Employer</u>	2006				1997		
	(1) Employees	Rank	(2) Percentage of Total Employment		(1) Employees	Rank	(2) Percentage of Total Employment
County of San Bernardino (4)	17,774	1	2.04%	County of San Bernardino (3)	15,719	1	2.23%
Loma Linda University Adventist Health Services C	13,000	2	1.49%	Loma Linda University Adventist Health Services Center	7,891	3	1.12%
Stater Brothers	12,230	3	1.41%	Stater Brothers	10,450	2	1.48%
Kaiser Permanente	9,300	4	1.07%	Kaiser Permanente	5,600	5	0.80%
San Bernardino City Unified School District	7,491	5	0.86%	San Bernardino City Unified School District	6,400	4	0.91%
Ontario International Airport	5,000	6	0.57%	Ontario International Airport	*	-	-
Fontana Unified School District	3,820	7	0.44%	Fontana Unified School District	3,000	6	0.43%
San Manuel Band of Mission Indians	3,261	8	0.37%	San Manuel Band of Mission Indians	1,641	9	0.23%
California State University San Bernardino	3,012	9	0.35%	California State University San Bernardino	1,788	8	0.25%
Chino Valley Unified School District	3,000	10	0.34%	Chino Valley Unified School District	2,152	7	0.31%
	77,888				54,641		

Notes:

(*) Data not available.

Sources:

- (1) Business Press Book of List
- (2) Annual Source EDD 10/02/06
- (3) Annual Census Report 1997 filed in March 12th.
- (4) San Bernardino County payroll records as of June 30 2006

COUNTY OF SAN BERNARDINO
COUNTY EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

FUNCTION/PROGRAM	FULL-TIME EQUIVALENT EMPLOYEES AS OF JUNE 30									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General	--	--	1,459	1,505	1,592	1,677	1,643	1,624	1,639	1,691
Public Protection	--	--	6,022	6,254	6,462	6,940	7,111	6,923	7,069	7,480
Public Ways & Facilities	--	--	363	370	392	444	455	468	384	384
Health and Sanitation	--	--	3,314	3,570	3,722	3,909	3,910	3,781	3,840	3,922
Public Assistance	--	--	3,693	4,035	4,112	4,335	3,880	3,664	3,753	3,735
Education	--	--	173	199	214	216	211	202	218	226
Recreation & Cultural	--	--	362	435	428	395	375	368	333	335
Total	--	--	15,385	16,368	16,922	17,915	17,585	17,029	17,235	17,774

Notes:

- (1) County Employees by function/program is only available for the last 8 years due to the conversion to the current system.
(2) A full-time employee is scheduled to work 260 days per year. At eight hours per day, 2080 hours are scheduled per year (including vacation and sick leave).
Full-time equivalent employment (FTE) is calculated by dividing all paid hours by 2080.

Source:

San Bernardino County payroll records as of June 30.

COUNTY OF SAN BERNARDINO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST FIVE YEARS

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Function/Program					
General Government					
Legal Documents Recorded (W)	671,000	860,496	949,864	968,961	945,500
Percentage of payment process within 10 days (P)	*	*	*	*	80%
Public Protection					
Criminal Felonies Filed - District Attorney (W)	16,956	16,700	18,876	20,193	21,950
Criminal Misdemeanor Filed - District Attorney (W)	36,862	36,500	39,412	38,863	38,963
Average Cases Supervised-Probation (W)	20,895	21,052	21,368	*	23,400
Percentage of new adults cases assessed with a valid risk instrument- Probation (P)					59%
Sherriff's calls for Service (W)	607,714	650,264	809,400	*	710,000
Number of inmate-on-inmate assaults per 1,000 per month. (P)	*	*	*	*	11.50%
Percent of autopsies performed per reportable deaths - Coroner (P)	*	*	*	*	6%
Fire Protection					
No. of Fire calls (W)	88,711	92,131	89,553	91,324	99,235
Public Way & Facilities					
Solid Waste					
Total Tonnage Landfilled (W)	1,142,707	1,484,693	1,497,304	1,794,126	1,852,124
Pounds of trash per cubic yard of capacity-High Volume Sites (P)					1,035
Maintained Road Miles (W)	2,830	2,834	2,834	2,822	2,830
Average Pavement Condition index (PCI) of county maintained roads (P)	*	*	*	*	75
Health and Sanitation					
Direct Billable hours: Clinic - Behavior Health (W)	185,996	242,418	228,505	226,811	293,542
Patient Visits - Public Health (W)	95,786	92,853	102,052	110,519	112,037
Arrowhead Regional Medical Center					
Emergency Room Visits (W)	60,490	66,734	88,338	81,712	97,790
Public Assistance					
Annual Paid Cases - CalWORKS-All Other Families (W)	379,681	377,456	364,569	351,902	345,072
Percentage of successful placements of people in Work Participation Rate (P)	*	*	*	*	56%
Annual Paid Cases - CalWORKS-2 Parent Families (W)	34,388	3,120	27,928	23,147	24,155
Average child support collections per month (W)	10,270,874	10,831,461	12,293,906	12,607,140	12,000,000
Percentage of current support collected - Child Support (W)	*	*	*	*	46%
Education					
County Library					
Circulation (W)	2,931,733	2,902,322	2,716,652	2,482,274	2,600,000
Total Patron Visits (W)	3,124,386	3,309,508	3,318,250	3,183,479	3,120,000
Total feet of space available at branch libraries (P)	*	*	*	*	200,000
Recreation and Cultural Services					
County Museum					
Total Paid Attendance (W)	108,909	65,185	67,098	57971	71,500
Collected Lots, Objects, and Spe (W)	1,200,000	1,500,000	1,510,000	1,600,000	1,601,000
Regional Parks					
Total Attendance (W)	2,287,460	2,516,000	2,258,753	2,280,000	2,160,000
Number of miles of open and usable trails maintained by Regional Parks (P)	*	*	*	*	13.3

Notes:

- (1) Operating Indicators by function/program is only available for the last five fiscal years due to the change in the County's functions as a result of the implementation of GASB 34.
- (2) In FY 05-06 work indicators have been replaced with work performance measures and all FY 2005-06 are estimates

Key:

- (W) Work Indicator
- (P) Performance Measures
- (*) Information not available

Source:

SB County and Special Districts Final Budget
Auditor/Controller-Recorder, County of San Bernardino

**COUNTY OF SAN BERNARDINO
CAPITAL ASSET STATISTICS BY FUNCTION
LAST FIVE YEARS**

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Function/Program					
General Government					
Data processing equipment	52	63	70	88	113
Public Protection					
Major Correction & Detention Facilities	4	5	6	6	7
Sheriff Stations	15	15	15	10	10
Sheriff Vehicles	1,599	1,605	1,551	1,684	1,618
Fire Equipment	181	207	250	323	373
Public Way & Facilities					
Solid Waste heavy equipment	27	30	25	24	18
Transportation: Trucks, Trailers, and Other Vehicles	218	236	273	268	276
Airport	6	6	6	6	6
Bridges	247	249	251	254	256
Health and Sanitation					
Major Health Administration Building	2	2	2	2	2
Animal Shelter and Insecticide Buildings	2	2	2	2	2
Public Health Labotray/Science/Engineering Equipment	85	107	116	125	139
Medical Center: Number of hospital	1	1	1	1	1
Public Assistance					
Administrative & Office Equipment	459	463	464	508	549
Education					
Library Branches	28	28	29	29	29
Bookmobiles	2	2	2	2	2
Recreation and Cultural Services					
County Museum: Main Facility	1	1	1	1	1
County Regional Parks	9	9	9	9	9

Notes:

(1) Capital Assets by function/program is only available for the last five fiscal years due to the change in the County's functions as a result of the implementation of GASB 34.

Source:

SB County Budget
SB County Special Districts Final Budget
Auditor/Controller-Recorder, County of San Bernardino

County of San Bernardino

Auditor / Controller-Recorder
222 West Hospitality Lane
San Bernardino, CA 92415-0120